

Panaji, 17th August, 1989 (Sravana 26, 1911)

SERIES I No. 20

OFFICIAL GAZETTE



GOVERNMENT OF GOA

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Education Department

Notification

18-18-84-EDN

In exercise of the powers conferred by section 46 of the Goa, Daman and Diu Secondary and Higher Secondary Education Board Act, 1975 (Act 13 of 1975), the Government of Goa hereby makes the following rules so as to amend the Goa, Daman and Diu Secondary and Higher Secondary Education Rules, 1975, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Secondary and Higher Secondary Education (Amendment) Rules, 1989.

(2) They shall come into force at once.

2. *Amendment of rule 48(A)*— In sub-rule (3) of rule 48(A) of the Goa, Daman and Diu Secondary and Higher Secondary Education (Amendment) Rules, 1989.

(2) They shall come into force at once.

2. *Amendment of rule 48(A)*— In sub-rule (3) of rule 48(A) of the Goa, Daman and Diu Secondary and Higher Secondary Education Rules, 1975, for the figures "8%", the figures "12%" shall be substituted.

By order and in the name of the Governor of Goa.

D. N. Accawade, Under Secretary (Education).
Panaji, 31st July, 1989.

Law (Legal and Legislative Affairs) Department

Notification

7/21/85-LA

In exercise of the powers conferred by section 11 of the Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964 (Act 2 of 1965), the Government of Goa hereby makes the following rules so as to amend the Goa,

Daman and Diu (Payment of Pension to Members of the Legislative Assembly) Rules, 1985, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa (Payment of Pension to Members of the Legislative Assembly) (Amendment) Rules, 1989.

(2) They shall be deemed to have come into force on the 1st September, 1988.

2. *Amendment of rule 11.*— In the Goa, Daman and Diu (Payment of Pension to Members of the Legislative Assembly) Rules, 1985, for rule 11, the following rule shall be substituted, namely:—

"11. *Death of Pensioner.*— In the event of the death of the pensioner, the amount of pension due till the date of his death including unpaid arrears shall be paid to his legal heir(s) and thereafter his widow shall be entitled for the pension till her death."

By order and in the name of the Governor of Goa.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 21st July, 1989.

Legislature Department

Notification

LA/A/1613/1989

In pursuance of Rule 263 of the Rules of Procedure and Conduct of Business of Goa Legislative Assembly, the following documents which were laid on the Table of the Legislative Assembly of Goa on 7th August, 1989 are declared to be published for general information.

- 1) Finance Accounts of the Government of the Union Territory of Goa, Daman and Diu for the year 1986-87.
- 2) Appropriation Accounts of the Government of Union Territory of Goa, Daman and Diu for the year 1986-87.
- 3) Report of the Comptroller and Auditor General of India for the year 1986-87 Government of the Union Territory of Goa, Daman and Diu.

Secretariat,

Panaji, 7th August, 1989.

M. M. NAIK

Secretary, Legislature

Notification

LA/B/1685/1989

The following Bill which was introduced in the Legislative Assembly of Goa on 7-8-89 is hereby published for general information in pursuance of the Provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 10th August, 1989.

The Goa Sales Tax (Amendment) Bill, 1989

(Bill No. 22 of 1989)

A
BILL

further to amend the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Fortieth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 1989.

(2) It shall be deemed to have come into force on the 1st day of July, 1989.

2. *Amendment of section 4A.*— In section 4A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the 'principal Act'), for the words "mentioned in various Schedules", the words "specified under sub-section (1) of section 7" shall be substituted.

3. *Amendment of section 11.*— In sub-section (1) of section 11 of the principal Act, for the expression "under section 4, or section 6, or sub-section (6) of section 24 of the Act", the expression "under section 4, or section 4A, or section 4B, or section 6, or sub-section (6) of section 24 of the Act" shall be substituted.

Statement of Objects and Reasons

Certain difficulties have been experienced in the implementation of the provisions of the Goa Sales Tax Act, 1964 as amended vide Amendment Act 10 of 1989. And hence in order to overcome the said difficulties, it is proposed to amend sections 4A, and 11 of the Goa Sales Tax Act, 1964 so as to avoid misinterpretation of provisions and ambiguity in granting registration to dealers who are liable to pay sales tax under sections 4A and 4B of the Act, 1964 and who are liable for registration under section 11 of the said Act.

This Bill seeks to achieve the above object.

Financial Memorandum

The existing machinery of sales tax will undertake the work of registration of dealers who are liable to pay tax under sections 4A and 4B of the Sales Tax Act and that no additional staff is required. Therefore, no additional expenditure is involved as

a result of the above amendment to the Goa Sales Tax Act, 1964.

Panaji,
4th August 1989,

(P. R. RANE)
Chief Minister

Assembly Hall,
Panaji,
7th August 1989.

M. M. NAIK
Secretary to the Legislative
Assembly of Goa

Governor's recommendation under Article 207 of the Constitution:

In pursuance of Article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa, the introduction and consideration of the Goa Sales Tax (Amendment) Bill, 1989.

(Annexure to Bill 22 of 1989)

The Goa Sales Tax (Amendment) Bill, 1989

The Goa Sales Tax Act, 1964
(Act 4 of 1964)

Section 4A. Levy of tax on transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract.— Notwithstanding anything contained in sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) of section 4 but subject to sub-section (5) of the said section, every dealer shall pay for each year a tax under this Act on his taxable turnover of transfer of property in goods which has not suffered tax at any point of sale in Goa (whether as goods or in some other form) involved in the execution of works contract. The goods are liable for tax at rates mentioned in various Schedules.

Section 11. Registration of dealers.— (1) No dealer shall, while being liable to pay tax under section 4, or section 6, or sub-section (6) of section 24 of the Act carry on business as a dealer unless he has filed an application in accordance with sub-section (2) or has been registered and possesses a registration certificate under this Act.

(2) Every dealer required by sub-section (1) to be registered shall make application in this behalf in the prescribed manner and within the prescribed time to the prescribed authority.

(3) If the said authority is satisfied that the application for registration is in order, he shall, in accordance with such rules as may be prescribed, register the application and grant him a certificate of registration in the prescribed form which shall specify all his places of business and the class or classes of goods, for the purpose of clause (II) of sub-section (3) of section 7.

(4) The prescribed authority may from time to time amend any certificate of registration in accordance with information furnished under section 23 or otherwise received.

(5) The Commissioner may, for good and sufficient reasons, demand from a registered dealer or from a person who has applied for registration under this Act:—

(i) reasonable security for the proper payment of tax payable by him under this Act;

(ii) reasonable security for the proper custody and use of the forms referred to in the first proviso to clause (II) of sub-section (3) of section 7 which may be given to him by the prescribed authority.

(6) The Commissioner may, for good and sufficient cause forfeit the whole or any part of the security obtained under sub-section (5) —

(a) for realising any amount of tax or penalty payable by the dealer;

(b) if the dealer is found to have misused any of the forms referred to in clause (ii) of sub-section (5) or to have failed to keep them in proper custody:

Provided that no order shall be passed under this sub-section without giving the dealer an opportunity of being heard.

(7) Where by reason of any order under sub-section (6), the security furnished by any dealer is rendered insufficient, the Commissioner may demand additional security from such dealer as he deems fit.

(8) When any dealer has been convicted or has paid composition money under section 32, in respect of any contravention of sub-section (1) of this section, the prescribed authority shall register such dealer and grant him a certificate of registration, and such registration shall take effect as if it had been made under sub-section (3) of this section on the dealer's application.

(9) When —

(a) any business in respect of which a certificate has been granted to a dealer on an application made, has been discontinued or transferred, or

(b) a dealer has ceased to be liable to pay tax under section 4 of this Act,

the Commissioner shall cancel the registration.

(10) The Commissioner may at any time for reasons to be recorded in writing and after giving the dealer an opportunity of being heard, cancel any certificate of registration.

Assembly Hall,
Panaji,
7th August, 1989.

M. M. NAIK
Secretary to the Legislative
Assembly of Goa

Notification

LA/E/1684/1989

The following Bill which was introduced in the Legislative Assembly of Goa on 7-8-89 is hereby published for general information in pursuance of the provisions of Rule - 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 10th August, 1989.

The Indian Forest (Goa Second Amendment) Bill, 1989

(Bill No. 21 of 1989)

A

BILL

to amend the Indian Forest Act, 1927.

Be it enacted by the Legislative Assembly of Goa in the Fortieth Year of the Republic of India as follows: —

1. *Short title and commencement.* — (1) This Act may be called the Indian Forest (Goa Second Amendment) Act, 1989.

(2) It shall come into force at once.

2. *Amendment of section 51.* — In section 51 of the Indian Forest Act, 1927 (Central Act 16 of 1927) (hereinafter referred to as the "principal Act"), in sub-section (1), clause (e) shall be omitted.

3. *Amendment of section 60.* — In section 60 of the principal Act, for the word "forfeiture", the words "confiscation or forfeiture" shall be substituted.

4. *Amendment of section 62.* — In section 62 of the principal Act, in sub-section (1), after the words "seizes any property" and before the words "liable to forfeiture", the words "on pretence of seizing property" shall be inserted.

5. *Amendment of section 68.* — In sub-section (1) of section 68 of the principal Act, —

(i) in clause (a), the words "under this Act" shall be omitted;

(ii) for clause (b), the following clause shall be substituted, namely: —

"(b) When any property has been seized as liable to confiscation subject to the provision of section 61 G, to release the same on payment of the value thereof as estimated by such officer."

Statement of Objects and Reasons

The Indian Forest (Goa Amendment) Bill, 1988 (Bill No. 8 of 1988) was assented to by the President of India in pursuance of an assurance given by this Government that sections 51, 60, 62 and 68 of the Indian Forest Act, 1927 would be amended so as to rectify certain lacuna which has cropped up in the Bill No. 8 of 1988.

This Bill seeks to amend the said sections 51, 60, 62 and 68 of the Indian Forest Act, 1927 on the lines of suggestion made by Government of India.

Financial Memorandum

No financial implications are involved in this Bill.

Panaji,
4-8-1989.

(P. R. RANE)
Chief Minister

Assembly Hall,
Panaji,
7-8-1989.

M. M. NAIK
Secretary to the Legislative
Assembly of Goa

(Annexure to Bill No. 21 of 1989)

The Indian Forest (Goa Second Amendment) Bill, 1989

The Indian Forest Act, 1927

(Central Act 16 of 1927)

Section 51 (1) (e): —

Any other matter which is to be, or may be prescribed or in respect of which provision is to be or may be, made by rules.

Section 60:—

When an order for the forfeiture of any property has been passed under Section 55 or Section 57, as the case may be, and the period limited by Section 59 for an appeal from such order has elapsed, and no such appeal has been preferred or when on such an appeal being preferred, the Appellate Court confirms such order in respect of whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government from all encumbrances.

Section 62:—

Any Forest Officer or Police Officer who vexatiously and unnecessarily seizes any property liable to forfeiture under this Act, shall on conviction be punishable with imprisonment which may extend to six months or with fine which may extend to five hundred rupees or with both.

Section 68:—

The (State Government) may by notification in the (Official Gazette), empower a Forest Officer:—

- (a) to accept from any person against whom a reasonable suspicion exists that he has committed any forest offence under this Act, other than an offence specified in Section 62 or Section 63, a sum of money not exceeding ten thousand rupees by way of compensation for the offence which such person is suspected to have committed, and
- (b) when any property has been seized as liable to confiscation liable to confiscation subject to provision of Section 61G to release the same on payment of the value thereof as estimated by such Officer.

Assembly Hall,
Panaji,
7th August, 1989.

M. M. NAIK
Secretary of the Legislative
Assembly of Goa.